

# City of Detroit

## CITY COUNCIL

IRVIN CORLEY, JR.  
DIRECTOR  
(313) 224-1076

FISCAL ANALYSIS DIVISION  
Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 218  
Detroit, Michigan 48226  
FAX: (313) 224-2783  
E-Mail: irvin@cncl.ci.detroit.mi.us

ANNE MARIE LANGAN  
DEPUTY DIRECTOR  
(313) 224-1078

TO: COUNCIL MEMBERS

FROM: Irvin Corley, Jr., Director *ICJ*

DATE: May 6, 2008

RE: CPO #2761395 (100% City Funding)-To provide Auditing Fees for 2007, 2008, 2009 (\$2,305,750, \$2,340,350, \$2,449,600)-KPMG, LLP (Not to exceed amount of \$7,095,700) **Recommend Approval**

CPO #2763564 (100% City Funding)-To provide DDOT Auditing Fees for 2007, 2008, 2009 (\$169,450, \$176,580, \$184,830)-KPMG, LLP (Not to exceed amount of \$530,860) **Recommend Approval**

Budget Amendment for Fiscal Year 2006-07 CAFR **Recommend Approval**

Attached for your Honorable Body's consideration and approval are the Council letters for the KPMG audit fee contracts for 2007, 2008 and 2009 and a budget amendment to cover the overall City's portion of the 2007 (2006-07 CAFR) auditing fees amounting to \$1,268,163.

Attached also are responses to my questions I raised with the Auditor General's Office, who sent out the RFP for auditing services and selected KPMG as the City's external auditor. The Auditor General's Office is also the originator of the KPMG contracts that are before you and it will monitor these contracts closely if your Honorable Body approves them.

In addition, attached are responses to my questions I raised with Norman White, Chief Financial Officer, on the budget amendment that is before you. Council should also note that the applicable Scope of Services and Fee Schedules associated with the contracts are attached as well.

Highlights of the information attached are in the following sections.

### **KPMG contract #2761395**

The Auditor General's Office sent the RFP to the top 20 accounting/audit firms located in the Detroit metro area. This list came from a Crain's magazine that

listed the Big 4 accounting firms, Plante & Moran, and others. Only two firms responded: KPMG and The Rehmann Group. The Auditor General's Office felt The Rehmann Group did not have the capacity to meet the scope of this contract.

It is interesting to note that although Plante & Moran is not considered a Big 4 accounting firm, it is a very reputable large regional firm that has a number of governmental clients, yet it chose not to respond to the RFP. Council should note, however, that Plante & Moran did send a letter stating that due to the short amount of time to complete the City's CAFR for June 30, 2007, it would be in the City's best interest to have KPMG continue. The Auditor General's Office also received a phone call from Deloitte & Touche (a Big 4 firm) stating that the City would be better off retaining KPMG considering the problems that the City has had in the past closing its books.

The Auditor General's Office feels the KPMG audit fees are reasonable. It is important to note that after negotiations, the Auditor General's Office was successful in getting KPMG to reduce the 2007 audit fees by \$1 million. To keep the fees in line, it behooves the Finance Department to get the 2007 books closed in a timely manner and in an auditable state by early summer.

The Auditor General's Office is committed to working with key individuals in the Finance Department, including the Chief Accounting Officer, to monitor the KPMG contract. The Auditor General's Office is also committed to making periodic reports to the Budget, Finance and Audit Standing Committee to keep Council apprised on the status of the audit.

#### **Budget Amendment for the 2006-07 CAFR**

Of the total audit fee cost of \$2,305,750 for the 2007 audit, \$1,268,163 of the amount represents the fee for the overall 2007 CAFR.

The budget amendment sets up Appropriation 12680 Auditing CAFR by \$1,268,163 in the Auditor General's Office and increases Revenue Appropriation 00058 Administration in Finance for the same amount. The revenue source is the IRS reimbursement money the City has been fortunate to get within the last year. Setting up this appropriation in the Auditor General's Office is good since this process should help the office to monitor this contract better.

So far, the City has received \$5.9 million from the IRS in penalty reimbursements. From this pot of money, Council approved the TMA contract (personal property discovery services) using \$2 million; Council approved the KPMG amendment to finish the 2006 CAFR using \$2.4 million; and if Council approves this KPMG contract for the 2007 audit and CAFR, another \$1.27 million would be used. Although close (only \$230,000 would be remaining from the IRS

reimbursement money pot), there are sufficient funds to cover this KPMG contract.

#### **Other Points about the KPMG contract #2761395**

Again, out of the total 2007 audit fee of \$2,305,750, \$1,268,163 would be covered by the budget amendment, which was explained previously. The remaining \$1,037,587 of the audit fee would be covered by budgets in other agencies where applicable, namely, Health, Planning & Development, Human Services, DDOT, Water, Sewerage, Workforce Development and Municipal Parking.

Of the total 2008 audit fee of \$2,340,350, \$1,287,193 would cover the overall CAFR and be appropriated in the Auditor General's Office using the same Appropriation, 12680 Auditing CAFR. The Mayor included this appropriation for \$1,287,193 in his proposed 2008-09 budget in the Auditor General's Office budget. The remaining \$1,053,157 of the audit fee would again be covered by the 2008-09 budgets of the other agencies identified for the 2007 audit.

Of the total 2009 audit fee of \$2,449,600, \$1,347,280 would cover the overall CAFR and should be appropriated in the Auditor General's Office 2009-10 budget. Of course, Council would have to approve that budget. Likewise, the remaining \$1,102,320 of the audit fee would be covered by the 2009-10 budgets of the other agencies identified for the 2007 audit, if approved by Council.

Council should note that the completion dates of the audits are as follows:

- Audits (excluding the Single Audit) as of June 30, 2007 are due November 30, 2008. The Single Audit as of June 30, 2007 is due December 31, 2008.
- Audits (excluding the Single Audit) as of June 30, 2008 are due April 30, 2009. The Single Audit as of June 30, 2008 is due May 31, 2009.
- Audits (excluding the Single Audit) as of June 30, 2009 are due December 31, 2009. The Single Audit as of June 30, 2009 is due March 31, 2010.

#### **KPMG contract #2763564**

The Auditor General's Office decided to send out a separate RFP for the exclusive audit of DDOT. Recently, DDOT wanted its own auditor as the State of Michigan was starting to withhold State dollars to it, so DDOT wanted a separate audit.

The Auditor General's Office also sent the RFP to the top 20 accounting firms in metro-Detroit. Only four firms responded: KPMG, Gregory Turrell & Company, Plante & Moran, and Rehmann Robson. The bid amounts were close, but the Auditor General's Office felt it was best to retain KPMG given its experience and the fact that a lot of "central testing" could be done by KPMG while being the auditor for the overall City as well as for DDOT. This appears reasonable.

The 2007, 2008 and 2009 fees for the DDOT audits would be covered by DDOT's budget.

**Recommendation**

Based on the above analysis and responses to my questions, I recommend that your Honorable Body vote to put the two KPMG audit contracts (CPOs #2761395 and #2763564) and the budget amendment under New Business on today's formal session, and then vote to authorize these contracts and the budget amendment.

**Attachments**

cc: Council Divisions  
Auditor General's Office  
Norman White, Chief Financial Officer  
Mike Bridges, Chief Accounting Officer  
Pamela Scales, Budget Director  
Kerwin Wimberly, Mayor's Office

ICJ:\ICORLEY\KPMG Audit Contracts 2007 2008 2009 and Budget Amendment May 2008.doc

CITY OF DETROIT  
FINANCE DEPARTMENT  
PURCHASING DIVISION

COLEMAN A. YOUNG  
MUNICIPAL CENTER  
SUITE 1008  
DETROIT, MICHIGAN 48226  
PHONE 313•224•4600  
FAX 313•224•4374

May 1, 2008

HONORABLE CITY COUNCIL:

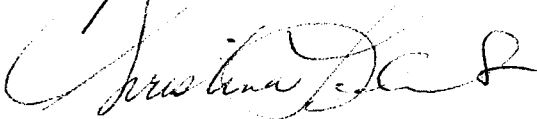
Re: CPO #2761395      100% City Funding - To provide Auditing Fees for 2007, 08,  
09 (\$2,305,750.00, \$2,340,350.00, \$2,449.600.00) – KPMG  
LLP, 150 W. Jefferson Ave., Ste. 1200, Detroit, MI 48226 -  
Contract Period: Upon Notice to Proceed through (3) three  
years thereafter – Contract Amount Not to Exceed:  
\$7,095,700.00

**AUDITOR GENERAL**

The Purchasing Division of the Finance Department recommends contracts as outlined above.

The approval of your Honorable Body and a waiver of reconsideration is requested.

Respectfully submitted,



Medina Noor, Director  
Purchasing Division

MN/rj

cc: Kerwin A. Wimberely

BY COUNCIL MEMBER: \_\_\_\_\_

RESOLVED, that CPO #2761395 referred to in the foregoing communication dated May 1, 2008, be hereby and are approved.

CITY OF DETROIT  
FINANCE DEPARTMENT  
PURCHASING DIVISION

COLEMAN A. YOUNG  
MUNICIPAL CENTER  
SUITE 1008  
DETROIT, MICHIGAN 48226  
PHONE 313•224•4600  
FAX 313•224•4374

May 2, 2008

HONORABLE CITY COUNCIL:

Re: CPO #2763564

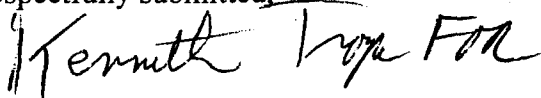
100% City Funding - To provide DDOT Auditing Fees for  
2007, 08, 09 (\$169,450.00, \$176,580.00, \$184,830.00) –  
KPMG LLP, 150 W. Jefferson Ave., Ste. 1200, Detroit, MI  
48226 - Contract Period: Upon Notice to Proceed through (3)  
three years thereafter – Contract Amount Not to Exceed:  
\$530,860.00

**AUDITOR GENERAL**

The Purchasing Division of the Finance Department recommends contracts as outlined  
above.

The approval of your Honorable Body and a waiver of reconsideration is requested.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Medina Noor", written over a horizontal line.

Medina Noor, Director  
Purchasing Division

MN/rj

cc: Kerwin A. Wimberely

BY COUNCIL MEMBER: \_\_\_\_\_

RESOLVED, that CPO #2763564 referred to in the foregoing communication dated May 2, 2008, be hereby and are approved.





CITY OF DETROIT  
FINANCE DEPARTMENT

COLEMAN A. YOUNG MUNICIPAL CENTER  
2 WOODWARD AVE., SUITE 1200  
DETROIT, MICHIGAN 48226  
PHONE: 313-224-3491  
FAX: 313-224-4466  
WWW.CI.DETROIT.MI.US

April 29, 2008

Honorable City Council:

RE: Budget Amendment for Fiscal Year 2006-07 CAFR

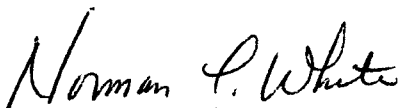
On March 14<sup>th</sup> we submitted to this Honorable Body a budget amendment to cover the additional cost of the fiscal year 2005-06 audits. In that letter we utilized \$2,393,888 of an anticipated \$4.5 million from reimbursement of IRS penalty. Attached is a Budget Amendment to cover the cost of the fiscal year 2006-07 audits. KPMG's estimated costs to complete the audits for fiscal years 2006-2007 and 2007-2008 are \$1,268,163 and \$1,287,193 respectively.


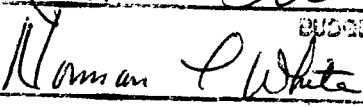
In the Mayor's Proposed Budget for fiscal year 2008-2009, \$1,287,193 is budgeted for auditing costs for the fiscal year 2007-08.

In conversations with the State of Michigan we have stated that in fiscal year 2008-2009 we will complete two audits – the audit for fiscal year 2006-2007 will be completed by November 30, 2008; and the audit for fiscal year 2007-2008 will be completed by April 30, 2009.

We are respectfully asking to amend the fiscal year 2007-2008 budget by \$1,268,163 to cover the cost of the audit for the fiscal year 2006-07. Additional appropriations are necessary to cover this amendment and we will use the balance of the funding from the IRS reimbursement.

Respectfully submitted,

  
Norman L. White  
CFO/Finance Director

APPROVED

BUDGET DIRECTOR

FINANCE DIRECTOR

cc: Kerwin Wimberly, Mayor's Office

Council Member \_\_\_\_\_

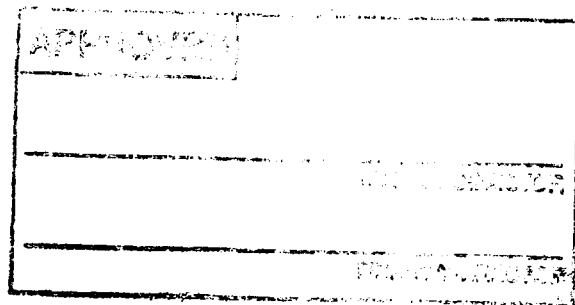
RESOLVED, That the total cost of completing the audits for the three fiscal years (2007-2008-2009) is estimated to be \$7,095,700 (Contract # 2761395);

RESOLVED, That the Proposed Budget for auditing for 2008-2009 includes \$1,287,193 for the Fiscal Year 2007-08 audit, and that funding is needed to cover the \$1,268,163 cost of the Fiscal Year 2006-07 audit;

BE IT RESOLVED THAT the fiscal year 2007-2008 Budget be amended by:

Increase Appropriation No. 12680 Auditing CAFR by \$1,268,163, Object Code 611200  
Increase Revenue Appropriation No. 00058 Administration, Object Code 447555 by \$1,268,163;

AND BE IT FURTHER RESOLVED: that the Finance Director be and is hereby authorized to increase the necessary accounts and honor vouchers in accordance with the foregoing communication and regulations of the City of Detroit.



**From:** John Alexander  
**To:** Carroll, Elterro; Chinn, Roi; Coleman, Shenetta; Deberry, Shawny; Diggs, Douglass; Fujita, Gary; Hammerly, Marieta; Jenkins-Kendrick, Nellie; Jones, Angelica; mccartyw@dwsd.org; Meadows, Phyllis; Mercado, Victor; Ridella, William; strycharj@dwsd.org; Tucker, Thomasina; Vassar, Lucius; Williams, Eunice; Williams, Lovevett  
**Date:** 4/30/08 4:22PM  
**Subject:** The Auditor General has now received bids for auditing services for the next three fiscal years - 20

KPMG has been awarded the contract for auditing the CAFR and performing the Single Audit for the next three fiscal years - 2007, 2008, and 2009.

The City's Finance Department has informed the State of Michigan that in the upcoming fiscal year, 2008-2009, the City will complete audits of TWO fiscal years:

- The audit for the fiscal year ending June 30, 2007 will be completed by November 30, 2008, and
- The audit for the fiscal year ending June 30, 2008 will be completed by April 30, 2009.

Therefore, respective agencies must allocate the audit costs for two audit periods in fiscal year 2008-2009.

Please open the attached file and budget for the corresponding amount(s) next to your department.

Please note that the CPO numbers for all departments are listed at the end of the attached file.

**CC:** Bridges, Mike; Drumb, Richard; Jackson, Audrey; Monroe, Loren; Scales, Pamela; Short, Roger; Stanley, Floyd; Vedula, Jeffrey; White, Norman

TO: Loren Monroe, Auditor General

FROM: Irvin Corley, Jr., Director

DATE: May 5, 2008

RE: Questions on Selection of KPMG as External Auditor for the 2007, 2008 and 2009 Audits

Loren, KPMG contracts #2761395 for auditing fees for 2007, 2008 and 2009, and #2763564 for DDOT auditing fees for same years are before City Council for a vote on Tuesday, May 6<sup>th</sup>. These were referred to Fiscal for review. I have the following questions:

1. I understand only two auditing firms responded to your RFP for the general audit services (non-DDOT), which were KPMG and The Rehmann Group. What auditing firms were the RFP sent to? As we know, there are several large auditing firms located in Detroit and the region; do you have any idea why only two firms responded to the RFP?

**The OAG did a mailing to the top 20 accounting firms in the Detroit metro area. This list came from a Crain's magazine, that listed the Big 4 accounting firms, Plante & Moran, and others. Only two responded with a figure or a proposal. Plante & Moran also responded with a letter stating that due to the short amount of time to complete the City's CAFR for 6-30-2007, it would be in the best interests of the City to have KPMG continue. Jeffrey Vedula also received a phone call from Deloitte & Touche stating that the City would be better off retaining KPMG considering the problems that the City has had in the past closing their books.**

**We also advertised in the Detroit Legal News.**

2. How do you plan on monitoring contract #2761395 if Council approves it to help avoid some of the cost overruns we experienced with KPMG for the 2006 CAFR?

**The OAG has a new appropriation and cost center that contains only the dollars budgeted for the audits. In addition, the OAG will monitor all costs associated with auditing.**

3. Do you feel the increases in the KPMG fees for 2007, 2008 and 2009 are reasonable? Please explain.

**When we were first discussing auditing fees with KPMG, they were stating a figure of \$3.3 million for the 6-30-07 audit. After we sent out the RPF and continued having more discussions with KPMG, their fee decreased to**

**\$2.3 million. We did get them to reduce their fee by \$1.0 million, but it all depends on the Finance Department getting the books closed and in an auditable state by early summer.**

4. Similar questions for the KPMG DDOT audits #2763564. Only four firms responded to the RFP: KPMG, Gregory Terrell & Company, Plante Moran and Rehmann Robson. What firms were the RPF sent to?

**The same 20 largest accounting firms in the Detroit metro area, as stated in question #1. We also advertised in the Detroit Legal News.**

5. Is this the first time the Auditor General's office sent a RFP solely for DDOT audit services? If so, why?

**Years ago the City solicited and received fees from different auditing firms for the CAFR and some of the other City departments, such as Water & Sewerage, DDOT and Parking. Mr. Harris in the mid-1990s wanted one contract to do all of the City's auditing. Recently DDOT wanted their own auditor as the State of Michigan was starting to withhold State dollars to them, so they wanted a separate audit. The OAG did sent out two RFPs –**

- **one for the CAFR, Single Audit, stand alone financials for Water & Sewerage, and Parking; or all of the City audits except for DDOT, and**
- **two, a separate audit of just DDOT.**

**We received 4 proposals to audit DDOT. All of the dollars were very close, and we decided to have KPMG as they were experienced, and there is a lot of "central" testing that must be done. Central testing consists of items like payroll, A/P, workmen's comp, compensated absences, etc. Because of these items, we decided it would be best to have one auditing firm audit the entire City.**

6. How do you plan on monitoring contract #2763564 if Council approves it?

**The same as question # 2.**

7. Why do you feel the KPMG fees for the DDOT audit are reasonable?

**See question # 5.**

The following departments should include in their 2008-2009 budgets the following auditing fees for two years. Two years of auditing fees is required as the FY 2006-2007 audit will be completed by November 30, 2008 AND the FY 2007-2008 audit will be completed by April 30, 2009.

If you have any questions please contact Jeffrey Vedula, Deputy Auditor General at 224-4038.

**Fees for auditing services for the CAFR audit and the Stand-alone audits**

		<b><u>A</u></b>	<b><u>B</u></b>	<b><u>C</u></b>	
		June 30, 2007	June 30, 2008	June 30, 2009	Total
Audit					
CAFR	In Auditor General's Budget	\$1,268,163	\$1,287,193	\$1,347,280	\$3,902,636
Single Audit	<b>Should be in various department's Budgets (See below)</b>	553,380	561,684	587,904	1,702,968
Water	\$371,688 Should be in Water's Budget for 2008-2009 (Col. A + B)	184,460	187,228	195,968	567,656
Sewerage	\$371,688 Should be in Sewerage's Budget for 2008-2009 (Col. A + B)	184,460	187,228	195,968	567.656
Municipal Parking	\$232,304 Should be in Municipal Parking's Budget for 2008-2009 (Col. A + B)	115,287	117,017	122,480	354,784
DDOT		\$169,450	\$176,580	\$184,830	\$530,860

**Fees for auditing services for the Single Audit**

**The following departments should budget the following amounts for Single Audit fees for 2008-2009:**

Health	35.0%	of \$553,380 + \$561,684 =	\$390,272
P&DD	15.0%	of \$553,380 + \$561,684 =	167,260
Human Services	20.0%	of \$553,380 + \$561,684 =	223,013
DDOT	5.0%	of \$553,380 + \$561,684 =	55,753
Water	5.0%	of \$553,380 + \$561,684 =	55,753
DWDD	20.0%	of \$553,380 + \$561,684 =	223,013
		\$553,380 is in Column A	\$561,684 is in Column B

The CPO number to be used for all audits, except the DDOT audit, is 2761395.

The CPO number to be used for the DDOT audit is 2763564.



CITY OF DETROIT  
FINANCE DEPARTMENT

COLEMAN A. YOUNG MUNICIPAL CENTER  
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DETROIT, MICHIGAN 48226  
PHONE: 313-224-3491  
FAX: 313-224-4466  
WWW.CI.DETROIT.MI.US

May 5, 2008

To: Irvin Corley, Jr. Director

From: Norman White, Chief Financial Officer

RE: Answers to questions on KPMG Contract for 2006-07 CAFR Audit

Budget Amendment for the Fiscal Year 2006-07 CAFR

1. As your April 29<sup>th</sup> council letter on the budget amendments indicates, \$2,393,888 of the anticipated \$4.5 million from reimbursement of IRS penalty money was used to cover a budget amendment to cover the additional 2005-06 CAFR costs. But, I also recall that approximately \$2 million was taken from this pot of money for the Tax Management Associates (TMA) personal property discovery contract back in November 2007. If this is the case, the \$4.5 million IRS reimbursement is virtually exhausted. This requires immediate attention, because if insufficient funding is available from the IRS reimbursement money, another source needs to be identified ASAP. Please supply DRMS screen shots of the IRS reimbursement money to show how the money has been spend to date.

**This \$4.5 million are additional dollars that are over and above the initial monies that came in as reimbursement from the IRS, thus the \$2 m was taken to pay for the TMA (Tax Management Associates personal property discovery contract was from another source.**

**KPMG contract #2761395**

1. The auditor General's office allowed me to see a copy of the contract with only Loren Monroe's signature. Please provide me a copy of the contract signed off by Budget, finance, Law and Purchasing as soon as possible.

**Attached Transmittal Letter has requested signatures.**

2. For the June 30, 2007 audit, total contract amount is \$2,305,750, which includes \$1,268,163 for the CAFR, \$553,380 for single Audit, \$184,460 for Water, \$184,460 for Sewerage and \$115,287 for Municipal Parking. The CAFR cost would be covered by the budget amendment that is before City Council and the supporting appropriation (12680 Auditing-CAFR) would be set up in the Auditor General's office. My questions on the budget amendment are below:

- a. What department and appropriation will pay for the Single Audit fee? Would a budget amendment be required?

**(See attached Spread Sheet)**

- b. The Water and Sewerage audit fees would come out of the Water and Sewerage Department's budget, correct?

**Yes, that is correct.**

- c. Who pays the Municipal Parking audit, the enterprise side of Municipal Parking or the general fund side?

**Enterprise side of Parking**

- d. What will you provide the Auditor General's office and the Budget, Finance and Audit Standing committee to help monitor this contract to ensure timelines are met to get the CAFR to the State?

**The Finance Department through Mike Bridges and Rick Drumb will coordinate with the Office of the Auditor General, with Jeffrey Vedula and John Alexander.**

- e. Which auditing firm is going to audit the General Retirement System Service Corporation and the Police and Fire Retirement System Service Corporation for the POC transaction? When is the contract coming through for these audits?

**Plante & Moran has audited the Retirement Systems for several years. Systems for the next audit, which is the fiscal years ending 6-30-2008. The contract with Plante & Moran has expired, and a RFP for the audit for FY ending 6-30-08 will be sent out in the near future.**

**KPMG Contract#2763564**

1. Please provide a copy of the contract signed off by Budget, Finance, Law and Purchasing ASAP.

**Attached Transmittal Letter has requested signatures.**

2. These audit services would be paid of DDOT's budget, correct?

**Yes, that is correct.**

3. What will you provide the Auditor General's office and the Budget, Finance and Audit Standing Committee to help monitor this contract to ensure timelines are met to get the CAFR to the State.

**See the answer provided to question #2, d. above.**



The following departments should include in their 2008-2009 budgets the following auditing fees for two years. Two years of auditing fees is required as the FY 2006-2007 audit will be completed by November 30, 2008 AND the FY 2007-2008 audit will be completed by April 30, 2009.

If you have any questions please contact Jeffrey Vedula, Deputy Auditor General at 224-4038.

**Fees for auditing services for the CAFR audit and the Stand-alone audits**

		<b><u>A</u></b>	<b><u>B</u></b>	<b><u>C</u></b>	
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**Fees for auditing services for the Single Audit**

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		\$553,380 is in Column A	\$561,684 is in Column B

The CPO number to be used for all audits, except the DDOT audit, is 2761395.

The CPO number to be used for the DDOT audit is 2763564.

# PROFESSIONAL SERVICE CONTRACT TRANSMITTAL RECORD

CONTRACT PO NUMBER 2761395  
STANDARD PO NUMBER  
CHANGE ORDER #  
REVISION

## Insurance Requirement

ACCOUNTS PAYABLE WILL HOLD UP ALL CONTRACT PAYMENTS UNTIL ALL INSURANCE CERTIFICATES/POLICIES REQUIRED UNDER THE CONTRACT HAVE BEEN RECEIVED. CONTRACTORS SHOULD BE MADE AWARE OF THIS REQUIREMENT.

TYPE OF CONTRACT: (Check One) <input type="checkbox"/> CONSTRUCTION/DEMOLITION <input type="checkbox"/> LEASE <input type="checkbox"/> DEED <input checked="" type="checkbox"/> PROFESSIONAL SERVICES		DEPARTMENT HEAD'S SIGNATURE <i>Loren E. Monroe</i>	DEPARTMENT OFFICE OF THE AUDITOR GENERAL
FUNDING SOURCE (Percent) FEDERAL % STATE % CITY 100% OTHER %		DEPARTMENT CONTACT PERSON JOHN C. ALEXANDER	PHONE NO. 224-1922
CONTRACTOR'S NAME: KPMG LLP		DATE PREPARED 4/25/08	
CONTRACTOR'S ADDRESS: 150 W. JEFFERSON AVENUE SUITE 1200 DETROIT, MI 48226		ENGINEER'S ESTIMATE <input type="checkbox"/> CONTRACT <input checked="" type="checkbox"/> CHANGE <input type="checkbox"/> TOTAL CONTRACT AMOUNT \$7,095,700 TOTAL CPO AMOUNT \$7,095,700 CHANGE AMOUNT \$0	
PHONE NO. 313-230-0300		<input type="checkbox"/> CORPORATION <input checked="" type="checkbox"/> PARTNERSHIP <input type="checkbox"/> INDIVIDUAL	
FEDERAL EMPLOYER/SOCIAL SECURITY NUMBER: 13-5565207		MINORITY FIRM <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
PURPOSE OF CONTRACT: AUDITING FEES FOR 2007,08,09 (\$2,305,750 \$2,340,350 \$2,449,600)			
CHARGE ACCOUNT: 1000 - 500025 - 000000 - 611200 - 12680 - 000000 - 00000			

TIME & DATE IN	APPROVER MUST ALSO MAKE APPROPRIATE NOTES IN ORACLE PURCHASE ORDER	TIME & DATE IN
	REQUESTING DEPARTMENT  <i>Loren E. Monroe</i> AUTHORIZED DEPARTMENT REPRESENTATIVE	
	BUDGET <input checked="" type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  <i>[Signature]</i> BUDGET DIRECTOR OR DEPUTY	
	GRANT MANAGEMENT SECTION <input type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  _____ GRANT ACCOUNTANT	
	FINANCE DEPARTMENT <input checked="" type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  <i>Norman P. White</i> FINANCE DIRECTOR OR DEPUTY	
	LAW DEPARTMENT <input checked="" type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  <i>[Signature]</i> CORPORATION COUNSEL	
	PURCHASING DIVISION  _____ PURCHASING DIRECTOR	
	CITY COUNCIL APPROVAL JCC REFERENCE: PAGE _____ DATE _____	

08 APR 30 AM 8:48  
FINANCE DEPARTMENT  
PURCHASING DIVISION

## **EXHIBIT A**

### **SCOPE OF SERVICES**

#### **I. Notice to Proceed**

The Contractor shall commence performance of this Contract upon receipt of the City's delivery of a written "Notice to Proceed" and in the manner specified in the Notice to Proceed. A detailed audit plan will be submitted by the Contractor and reviewed by the Auditor General, the Budget, Finance and Audit Committee ("BFA") and management of the City.

#### **II. Services to be Performed**

- 1) The Contractor shall perform the following audits for the fiscal years ending June 30, 2007, 2008, and 2009:
  - the audit of the Comprehensive Annual Financial Report (CAFR),
  - the Single Audit in accordance with Federal requirements,
  - a separate audited financial statement for the Water Fund, and
  - a separate audited financial statement for the Sewerage Disposal Fund.
- 2) The firm shall express an opinion of the City's financial statements for the fiscal years ending June 30, 2007, 2008, and 2009.
- 3) The firm shall issue a Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
- 4) The firm shall disclose any irregularities and illegal acts.
- 5) The standards that are required to be used in performing the auditing services are:
  - Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.
  - Standards for financial audits as set forth in the applicable U.S. Government Accountability Office's Government Auditing Standards, known as the Yellow Book.
  - Provisions of the *Single Audit Act Amendments of 1996* and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.
  - Applicable standards as set forth by local or state charter, code, or other legal mandate.
- 6) The firm shall be available for up to three (3) public meetings of the City Council, and to the Mayor, or the Mayor's designee to discuss the audit findings and recommendations related to the final audit report and other matters as requested.
- 7) During each year of the Contract, the Contractor will provide a one-day (eight CPE hours) seminar discussing Generally Accepted Governmental Auditing Standards

(GAGAS), Generally Accepted Accounting Principals (GAAP) issues related to the City of Detroit, proposed GAAP pronouncements of significance to the City and/or significant legislation, pertinent audit and accounting issues, and/or other related issues as agreed upon by the Auditor General. This seminar will be provided to Auditor General personnel and other City personnel designated by the Office of the Auditor General. All costs for the three (3) annual seminars shall be borne by the Contractor.

- 8) The reporting requirements of the audits shall consist of reviewing the preliminary audit findings with the City and shall incorporate, as part of the draft audit report, comments or responses made by the City. The contractor shall provide the City and the Finance Department with the draft audit report and shall review the audit findings with the City prior to formulation and the distribution of final audit reports. All final audit reports shall be signed by the Contractor and shall be addressed jointly to the Mayor and the City Council.
- 9) The Contractor shall make himself available for up to three (3) public meetings of the City Council and to the Mayor or the Mayor's designee to discuss the audit findings and recommendations related to the final audit report and other matters as requested. In addition, a formal presentation of the Contractor's (Auditor's) report and opinion on the financial statements and the report on internal controls of the various City agencies will be made to City officials, including the City Council.
- 10) The completion dates of the Audits (Excluding the Single Audit) for the three fiscal years are as follows:
  - Audits (Excluding the Single Audit) for the fiscal year ended June 30, 2007 – November 30, 2008
  - Audits (Excluding the Single Audit) for the fiscal year ended June 30, 2008 – April 30, 2009
  - Audits (Excluding the Single Audit) for the fiscal year ended June 30, 2009 – December 31, 2009.

The completion dates of the Single Audit for the three fiscal years are as follows:

- Single Audit for the fiscal year ended June 30, 2007 – December 31, 2008
- Single Audit for the fiscal year ended June 30, 2008 – May 31, 2009
- Single Audit for the fiscal year ended June 30, 2009 – March 31, 2010.

The City will make every attempt to have the books of the City closed, with supporting documentation for all necessary accounts, the CAFR prepared in a draft format with all footnotes, and in an "auditable" condition approximately six (6) months prior to the above completion dates. The Contractor and the City must work together to achieve the above completion dates.

Any extensions of time are subject to the written approval of the Auditor General.

- 11) This Contract is for audits of the City of Detroit, not including the component units listed below, which are audited separately by other auditors:

1. Downtown Development Authority
2. Economic Development Corporation
3. Detroit Transportation Corporation
4. Detroit Department of Transportation (DDOT)
5. Greater Detroit Resource Recovery Authority
6. Museum of African American History
7. Local Development Finance Authority
8. Tax Increment Finance Authority
9. Eastern Market Corporation
10. Detroit Brownfield Redevelopment Authority
11. Detroit Public Library.

This Contract does not include an audit of the Pension Trust Funds which are audited by other auditors.

The financial statements of various quasi-municipal corporations and authorities, audited by other auditors, are included in the CAFR and are combined with other funds in the combined statements. The financial statements of the Detroit Building Authority, audited by other auditors, are consolidated with several City funds.

## **EXHIBIT B**

### **FEE SCHEDULE**

#### **I. General**

(a) The Contractor shall be paid for those Services performed pursuant to the Contract a maximum amount of Seven Million, Ninety-Five Thousand, Seven Hundred and 00/100 Dollars (\$7,095,700.00). The amounts contracted for each of the three (3) years of the Contract are as follows:

Audit	June 30, 2007	June 30, 2008	June 30, 2009	Total
CAFR	\$ 1,268,163	\$ 1,287,193	\$ 1,347,280	\$ 3,902,636
Single Audit	553,380	561,684	587,904	1,702,968
Water	184,460	187,228	195,968	567,656
Sewerage	184,460	187,228	195,968	567,656
Municipal Parking	<u>115,287</u>	<u>117,017</u>	<u>122,480</u>	<u>354,784</u>
	\$ 2,305,750	\$ 2,340,350	\$ 2,449,600	\$ 7,095,700

In no case will the maximum amount for a fiscal year end audit exceed the above annual amounts unless there is prior written approval from the Auditor General.

(b) Payment for the proper performance of the Services shall be contingent upon receipt by the City of invoices for payment. **Each invoice shall certify the total cost, listing details of the number of hours worked for each classification listed below with the appropriate hourly rate, and itemizing other costs when applicable.** Each invoice must be received by the City not more than thirty (30) days after the close of the calendar month in which the services were rendered and must be signed by an authorized officer or designee of the Contractor.

An updated KPMG "Audit Project Tracker" report will be submitted with each monthly invoice. This project management tool will be used to facilitate tracking and communication of progress in completing the audit plan.

The maximum rates and total number of hours to be charged for various staff classifications will not exceed the following rates for audit services or for additional accounting services:

#### **2007**

Staff Level	Rates	# of Hours	Fees
Partners	\$ 320	950	\$ 304,000
Audit Senior Managers/ Specialists Managers	275	1,000	275,000
Audit Managers/Specialist Senior Associates	230	2,100	483,000
Audit Senior Associates/Specialist Associates	175	3,850	673,750
Associate Level 2	110	1,900	209,000
Associate Level 1	95	3,800	361,000
Total		13,600	\$ 2,305,750

**2008**

Staff Level	Rates	# of Hours	Fees
Partners	\$ 335	900	\$ 301,500
Audit Senior Managers/ Specialists Managers	285	950	270,750
Audit Managers/Specialist Senior Associates	240	2,100	504,000
Audit Senior Associates/Specialist Associates	182	3,850	700,700
Associate Level 2	115	1,800	207,000
Associate Level 1	99	3,600	356,400
Total		13,200	\$ 2,340,350

**2009**

Staff Level	Rates	# of Hours	Fees
Partners	\$ 350	900	\$ 315,000
Audit Senior Managers/ Specialists Managers	295	950	280,250
Audit Managers/Specialist Senior Associates	250	2,100	525,000
Audit Senior Associates/Specialist Associates	191	3,850	735,350
Associate Level 2	120	1,800	216,000
Associate Level 1	105	3,600	378,000
Total		13,200	\$ 2,449,600

# PROFESSIONAL SERVICE CONTRACT TRANSMITTAL RECORD

## Insurance Requirement

ACCOUNTS PAYABLE WILL HOLD UP ALL CONTRACT PAYMENTS UNTIL ALL INSURANCE CERTIFICATES/POLICIES REQUIRED UNDER THE CONTRACT HAVE BEEN RECEIVED. CONTRACTORS SHOULD BE MADE AWARE OF THIS REQUIREMENT.

CHANGE ORDER #

STANDARD PO NUMBER

CONTRACT PO NUMBER 2763564

TYPE OF CONTRACT: (Check One)

- ☐ CONSTRUCTION/DEMOLITION ☐ LEASE ☐ DEED  
☒ PROFESSIONAL SERVICES

DEPARTMENT HEAD'S SIGNATURE

*Loren E Monroe*

DEPARTMENT  
OFFICE OF THE  
AUDITOR  
GENERAL

FUNDING SOURCE (Percent)

FEDERAL % STATE % CITY 100% OTHER %

DEPARTMENT CONTACT PERSON  
JOHN C. ALEXANDER

PHONE NO.  
224-1922

CONTRACTOR'S NAME: KPMG LLP

DATE PREPARED  
4/30/08

CONTRACTOR'S ADDRESS:  
150 W. JEFFERSON AVENUE  
SUITE 1200  
DETROIT, MI 48226

ENGINEER'S ESTIMATE ☐ CONTRACT ☒ CHANGE ☐  
TOTAL CONTRACT AMOUNT \$530,860  
TOTAL CPO AMOUNT \$530,860  
CHANGE AMOUNT \$0

PHONE NO. 313-230-0300

☐ CORPORATION ☒ PARTNERSHIP ☐ INDIVIDUAL

FEDERAL EMPLOYER/SOCIAL SECURITY NUMBER: 13-5565207

MINORITY FIRM ☐ YES ☒ NO

PURPOSE OF CONTRACT: DDOT AUDITING FEES FOR 2007,08,09 (\$169,450 \$176,580 \$184,830)

CHARGE ACCOUNT: 5301 - 200010 - 000054 - 611200 - 00146 - 000000 - A3550

TIME & DATE IN	APPROVER MUST ALSO MAKE APPROPRIATE NOTES IN ORACLE PURCHASE ORDER	TIME & DATE IN
	<b>REQUESTING DEPARTMENT</b>  <i>Loren E Monroe</i> AUTHORIZED DEPARTMENT REPRESENTATIVE	
	<b>BUDGET</b> <input checked="" type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  <i>[Signature]</i> BUDGET DIRECTOR OR DEPUTY	
	<b>GRANT MANAGEMENT SECTION</b> <input type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  <b>DECEIVED</b> GRANT ACCOUNTANT	
5/1/08	<b>FINANCE DEPARTMENT</b> <input checked="" type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  <b>APR 30 2008</b> <b>CITY OF DETROIT</b> <b>CONTRACTS SECTION</b> <i>[Signature]</i> FINANCE DIRECTOR OR DEPUTY	5/1/08
	<b>LAW DEPARTMENT</b> <input checked="" type="checkbox"/> RECOMMEND APPROVAL <input type="checkbox"/> RECOMMEND DENIAL  <b>LAW DEPARTMENT</b> <i>[Signature]</i> CORPORATION COUNSEL	
	<b>PURCHASING DIVISION</b>   PURCHASING DIRECTOR	
CITY COUNCIL APPROVAL JCC REFERENCE: PAGE _____ DATE _____		



## **EXHIBIT A**

### **SCOPE OF SERVICES**

#### **I. Notice to Proceed**

The Contractor shall commence performance of this Contract upon receipt of the City's delivery of a written "Notice to Proceed" and in the manner specified in the Notice to Proceed. A detailed audit plan will be submitted by the Contractor and reviewed by the Auditor General, the Budget, Finance and Audit Committee ("BFA") and management of the City.

#### **II. Services to be Performed**

- 1) The audits will include reports on the financial statements, internal controls, and compliance with applicable Federal laws and regulations of DDOT, for each of the fiscal years ended June 30, 2007, June 30, 2008, and June 30, 2009.
  - A separate audited financial statement for the Detroit Department of Transportation, which includes the Eligible Cost Report,
  - DDOT Single Audit in accordance with Federal requirements, and
  - The National Transit Database (NTD) report.
- 2) The firm shall express an opinion of the City's financial statements for the fiscal years ending June 30, 2007, 2008, and 2009.
- 3) The firm shall issue a Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
- 4) The firm shall disclose any irregularities and illegal acts.
- 5) The standards that are required to be used in performing the auditing services are:
  - Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.
  - Standards for financial audits as set forth in the applicable U.S. Government Accountability Office's Government Auditing Standards, known as the Yellow Book.
  - Provisions of the *Single Audit Act Amendments of 1996* and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.
  - Applicable standards as set forth by local or state charter, code, or other legal mandate.

- 6) The firm shall be available for up to three (3) public meetings of the City Council, and to the Mayor, or the Mayor's designee to discuss the audit findings and recommendations related to the final audit report and other matters as requested.
- 7) The reporting requirements of the audits shall consist of reviewing the preliminary audit findings with the City and shall incorporate, as part of the draft audit report, comments or responses made by the City. The contractor shall provide the City and the Finance Department with the draft audit report and shall review the audit findings with the City prior to formulation and the distribution of final audit reports. All final audit reports shall be signed by the Contractor and shall be addressed jointly to the Mayor and the City Council.
- 8) The Contractor shall make himself available for up to three (3) public meetings of the City Council and to the Mayor or the Mayor's designee to discuss the audit findings and recommendations related to the final audit report and other matters as requested. In addition, a formal presentation of the Contractor's (Auditor's) report and opinion on the financial statements and the report on internal controls of the various City agencies will be made to City officials, including the City Council.
- 9) The completion dates of the Audits for the three fiscal years are as follows:
  - For the fiscal year ended June 30, 2007 – November 30, 2008
  - For the fiscal year ended June 30, 2008 – April 30, 2009
  - For the fiscal year ended June 30, 2009 – December 31, 2009.

The City will make every attempt to have the books of the Detroit Department of Transportation closed, with supporting documentation for all necessary accounts, the financial statements of DDOT prepared in a draft format with all footnotes, and in an "auditable" condition approximately six (6) months prior to the above completion dates. The Contractor and the City must work together to achieve the above completion dates.

Any extensions of time are subject to the written approval of the Auditor General.

- 10) This Contract is for the audits of the City of Detroit, Detroit Department of Transportation only.

**EXHIBIT B**  
**FEE SCHEDULE**

**I. General**

(a) The Contractor shall be paid for those Services performed pursuant to the Contract a maximum amount of Five Hundred Thirty Thousand, Eight Hundred Sixty and 00/100 Dollars (\$530,860.00). The amounts contracted for each of the three (3) years of the Contract are as follows:

<u>Audit</u>	<u>June 30, 2007</u>	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>Total</u>
DDOT	\$ 169,450	\$ 176,580	\$ 184,830	\$ 530,860

In no case will the maximum amount for a fiscal year end audit exceed the above annual amounts unless there is prior written approval from the Auditor General.

(b) Payment for the proper performance of the Services shall be contingent upon receipt by the City of invoices for payment. **Each invoice shall certify the total cost, listing details of the number of hours worked for each classification listed below with the appropriate hourly rate, and itemizing other costs when applicable.** Each invoice must be received by the City not more than thirty (30) days after the close of the calendar month in which the services were rendered and must be signed by an authorized officer or designee of the Contractor.

An updated KPMG "Audit Project Tracker" report will be submitted with each monthly invoice. This project management tool will be used to facilitate tracking and communication of progress in completing the audit plan.

The maximum rates and total number of hours to be charged for various staff classifications will not exceed the following rates for audit services or for additional accounting services:

**2007**

<u>Staff Level</u>	<u>Rates</u>	<u># of Hours</u>	<u>Fees</u>
Partners	\$ 320	70	\$ 22,400
Audit Senior Managers/ Specialists Managers	275	70	19,250
Audit Managers/Specialist Senior Associates	230	160	36,800
Audit Senior Associates/Specialist Associates	175	280	49,000
Associate Level 2	110	140	15,400
Associate Level 1	95	280	26,600
Total		1,000	\$ 169,450

**2008****Staff Level**

	<u>Rates</u>	<u># of Hours</u>	<u>Fees</u>
Partners	\$ 335	70	\$ 23,450
Audit Senior Managers/ Specialists Managers	285	70	19,950
Audit Managers/Specialist Senior Associates	240	160	38,400
Audit Senior Associates/Specialist Associates	182	280	50,960
Associate Level 2	115	140	16,100
Associate Level 1	99	280	27,720
Total		1,000	\$ 176,580

**2009****Staff Level**

	<u>Rates</u>	<u># of Hours</u>	<u>Fees</u>
Partners	\$ 350	70	\$ 24,500
Audit Senior Managers/ Specialists Managers	295	70	20,650
Audit Managers/Specialist Senior Associates	250	160	40,000
Audit Senior Associates/Specialist Associates	191	280	53,480
Associate Level 2	120	140	16,800
Associate Level 1	105	280	29,400
Total		1,000	\$ 184,830

**From:** Dave Capobres  
**To:** Jeffrey Vedula  
**Date:** 03/13/2008 2:06 PM  
**Subject:** IRS RECOVERY MONIES TO BE APPROPRIATED

**CC:** Mike Bridges; Richard Drumb; Roger Short

The receipts for the IRS recovery monies were recorded on the following JE's and account segments:

<u>JE Batch Name</u>	<u>Period</u>	<u>Document #</u>	<u>Amount</u>	<u>7 Segment Account Strings</u>
23-TRS-RPJ-043007-CASREC 00000-000000-0	APR-07	263770	\$2,042,064.76	1000-000000-000000-246150-
23-TRS-REW-IRS-RECEIPT 00000-000000-0	AUG-07	270450	\$3,861,241.47	1000-000000-000000-246150-

The receipt for Document #263770 was reclassified to revenue on the following JE and account segment:

<u>JE Batch Name</u> <u>String</u>	<u>Period</u>	<u>Document #</u>	<u>Amount</u>	<u>7 Segment Account</u>
23-ACC-REW-IRS-RECOVERY 00058-00000-0	NOV-07	277502	\$2,042,064.76	1000-230010-000000-447555-

I will prepare a JE today to reclassify the \$3,861,241.47 on Document #270450 to the revenue account. Please let me know if you have any questions.

Oracle Applications - DRMPRD1 - DRMS Taking the Right Path

File Edit View Folder Tools Window Help

Journals (COD) - 23-TRS-REW-IRS-RECEIPT 06-AUG-2007 09:10:15

Journal	23-TRS-REW-IRS-RECEIPT		
Period	AUG-07	Effective Date	06-AUG-2007
Category	JE-CRV-Cash Rec	Source	Manual
Balance Type	Actual	Document Number	270450
Reference Date	03-AUG-2007		
Description	RECORD RECEIPT OF IRS REIMBURSEMENT FOR TAX PENALTY		
Reference			
Clearing Company	1000	Control Total	

Conversion	
Currency	USD
Date	06-AUG-2007
Type	User
Rate	1

Reverse	
Date	
Period	

Account	Debit (USD)	Credit (USD)	Description
1000-000000-000000-101100-00000-0000	3,861,241.47		RECORD RECEIPT OF IRS REIMBURS
1000-000000-000000-246150-00000-0000		3,861,241.47	RECORD RECEIPT OF IRS REIMBURS

Start

4:59 PM

Oracle Applications - DRMPRD1 - DRMS Taking the Right Path

File Edit View Format Tools Window Help

ORACLE

Journals (COD) - 23-TRS-RPJ-043007-CAS

Journal: 23-TRS-RPJ-043007-CASREC

Period: APR-07 Effective Date: 30-APR-2007

Category: JE-Type: Cash-M Source: Manual

Balance Type: Actual Document Number: 263770

Reference Date:

Description: TO DEPOSIT IRS REFUND

Reference:

Cleary Company:

Control Total:

Conversion

Currency: USD

Date: 30-APR-2007

Type: User

Rate: 1

Status

Posting: Posted

Func: Passed

Approval: N/A

Reverse

Date:

Period:

Method: Switch Dr/Cr

Status: Not Reversed

Line	Account	Debit (USD)	Credit (USD)	Description
1	1000.000000-000000-101100.00000-0000	2,042,064.76		TO DEPOSIT IRS REFUND
2	1000.000000-000000-246150.00000-0000		2,042,064.76	TO DEPOSIT IRS REFUND
		2,042,064.76	2,042,064.76	

Account Description: General Fund-Default Organization-DUMMY PROJECT FOR GL-Cash-Undefined Appropriat-Undefined Utility Ac-Undefined Function

Line Grid-down T Accounts

This Data has been posted

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